

## Crosswalk between Uniform Guidance & A-21/A-110/A-133

Note: The highlighted sections are most relevant to day-to-day operations of departmental business offices.

After Dec. 25, 2014	Before Dec. 26, 2014	Notes, comments
<b><i>The Big Picture:</i></b>		
<b>2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</b>	<p><b>OMB Circular A-21 (Cost Principles for Universities)</b>                      OMB Circular A-87 (Cost Principles for States)                      OMB Circular A-122 (Cost Principles for Non-profits)</p> <p><b>OMB Circular A-110 (Administrative requirements for Universities, Hospitals, Non-profits)</b>                      OMB Circular A-102 (Administrative requirements for States – “Common Rule”)</p> <p><b>OMB Circular A-133 (Audits – “Single Audit”)</b></p>	Reform effort was intended to streamline and eliminate duplicative language. These reform activities were conducted by members of the Council on Financial Assistance Reform (COFAR).
<b><i>The Parts:</i></b>		
<b>Subpart A – Acronyms and Definitions</b> <i>Sections 200.0 –.99</i>		All definitions were not in each Circular and those that existed in multiple documents weren’t always consistent.
<b>Subpart B – General Provisions</b> <i>Sections 200.100 - 113</i>	All Circulars	
<b>Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards</b> <i>Sections 200.200 - .211</i>	Primarily OMB Circular A-110	
<b>Subpart D – Post Federal Award Requirements</b> <i>Sections 200.300 – 345</i>	OMB Circular A-110; OMB Circular A-102, OMB Circular A-133	This is where administrative requirements are found. In the Uniform Guidance, a few items from the audit circular were moved into this section, also.
<b>Subpart E – Cost Principles General provisions</b> <i>Sections 200.400 - .411</i>	OMB Circular A- 21, C. Basic Considerations	

<b>Subpart E – Cost Principles Direct and Indirect (F&amp;A) Costs</b> <i>Sections 200.412 - .415</i>	OMB Circular A- 21, D. Direct Costs, and E. F&A Costs	
<b>Subpart E – Cost Principles Selected Items of Cost</b> <i>Sections 200.420 - 475</i>	OMB Circular A- 21, J. General Provisions for Selected Items of Cost	This is where individual cost items are listed and explanations are provided regarding allowability. In both sets of guidance, when a cost is described as allowable, it is irrespective of whether it is properly treated as direct or indirect. In other words, if a cost is described as allowable in this section, it may only be allowable as an indirect cost.
<b>Subpart F – Audit Requirements</b> <b>Sections 200.500 - .521</b>	OMB Circular A-133	
<b>Appendices : I – XI</b>	All Circulars	
<b>University related appendices:</b>  <b>Appendix II to Part 200 Contract Provisions for Non-Federal Entity Contracts Under Federal Awards</b>  <b>Appendix III to Part 200 – Indirect (F&amp;A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHE’s)</b>  <b>Appendix X to Part 200 – Data Collection Form (Form SF-SAC)</b>  <b>Appendix XI to Part 200 – Compliance Supplement</b>	OMB Circular A-110, Appendix A  OMB Circular A-21, F. – H.  OMB Circular A-133  OMB Circular A-133 Compliance Supplement	